



Notice



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- Knowledge Café PowerPoints are available on our website under the **Webinar Tab**:
- <https://www.questar.org/services/financial/state-aid-financial-planning/webinars/knowledge-cafe/>

Then scroll
down.....

Here

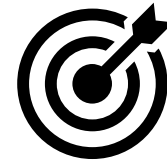
Other Webinars

Monthly/Special Webinars focusing on a variety of topics.

The Knowledge Café

-  2021-22 Schedule
- Knowledge Café Zoom Link (Passcode: 319866)
- 2021-22 CTLE Registration Link
- Presentations
- Recorded Sessions

PUTTING STUDENTS FIRST



Knowledge Café August 2021

Sarah Morrison

State Aid Planning and Financial Services

Agenda

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□ SBO Calendar for September 2021

■ Tips on Completing:

- SA132/135 – BAN/Bonds
 - Interest Rate Reduction Waiver
 - Schedule F6 – Bus Amortization
 - Accounting for Transportation Aid reduction
 - Supplemental Schedules SS31-34
- ### ■ Review of Key Areas of the ST-3 that a SBO Should Check and Understand



□ Questions and Answers



September SBO Calendar

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Task	Month	Due Date	Filing Requirement	Notes	Priority
2nd report of EPE contact hours for 2020-21 using Form SA160.2.	September	8/25/2021	Annually	Final payment up to the maximum apportionment will be paid after October 1st based on these claims. If claims exceed the maximum statewide apportionment, aid will be prorated. This form must be submitted to claim EPE hours through June 30, 2021.	Required
Complete and submit SA-132/135 for school construction bonds and BANS	September	9/1/2021	Annually	Due by September 1st to report 2020-21 borrowings for capital construction.	Required
Complete and submit State Aid Schedule F6	September	9/1/2021	Annually	Due by September 1st to report 2020-21 borrowings to finance bus purchases	Required
Free and Reduced Priced Lunch Applications - prepare and distribute to parents in early September	September	9/1/2021	Annually	These forms should be sent home to the parents for review and application during the first week of school to ensure timely processing.	Recommended Best Practice
Review School Calendar (Initial Review)	September	9/1/2021	Annually	To ensure 180 days of session and 900/990 annual hours of instruction (student attendance, superintendent conference days and Regents exams)	Recommended Best Practice
STAR / Reimbursement Application/Joint Statement of School Levy - file with Office of Real Property Tax Services (ORPTS)/NYS DTF	September	9/1/2021	Annually	RP-6704 series of forms not available at time of publication. Please reference 2021 RP-6704 forms, when available, for the 2021 due date. Submit reports to: orpts.star@tax.ny.gov	Required
Submit district-wide school safety plans and building-level emergency response plans via NYSED business portal - Board approval or amendment of by September 1, 2021.	September	9/1/2021	Annually	EL §2801-a	Required
CPSE Admin. Forms and schedules, SS-31 to SS-34 – Claim and submit for reimbursement from county	September	9/2/2021	Annually	EL §4410 authorizes school districts to receive reimbursement from counties for reasonable and necessary CPSE administrative costs incurred for preschool students	Recommended Best Practice
State Aid Forms - review for accuracy and amend if necessary.	September	9/2/2021	Annually	Form Sets A, FB, FT & ST-3 and related schedules due September 2, 2021	Required
Supplemental Schedules - review for accuracy and amend if necessary.	September	9/2/2021	Annually	SS1-8, SS10-16, and SS31-34 due September 2, 2021	Recommended Best Practice

September SBO Calendar

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Task	Month	Due Date	Filing Requirement	Notes	Priority
Waivers from Interest Rate Recalibration – Review Form FB/SAMS – submit any new waiver applications or any amendments to already submitted applications	September	9/2/2021	Annually	Projects and retro bonds listed on this form that do not have preliminary waiver approval will be amortized using a reduced interest rate starting with 2022-23 Building Aid. If interest waiver recalibration process started and district has not received or granted a waiver, only aid going forward will be adjusted. Prior year aid will not be affected. Any potential projects that may be impacted by the recalibration process, will be listed on form FB, Interest Recalibration form.	Required
School-based budget report due to Division of Budget (DOB) and SED	September	9/3/2021	Annually	Due on or before Friday prior to Labor Day. State reporting required.	Required
Bus drill (within first 7 days of school)	September	9/8/2021	Annually		Required
Send Tax Collectors Notice to non-resident taxpayers and an officer of the following types of corporations liable for taxes (railroad, telegraph, telephone, electric, gas, water, pipeline)	September	9/10/2021	Annually	Mail no later than September 10th	Recommended Best Practice
2nd report of EPE contact hours for 2020-21	September	9/15/2021	Annually	Final payment up to the maximum apportionment will be paid after October 1st based on these claims. If claims exceed the maximum statewide apportionment, aid will be prorated. This form must be submitted to claim EPE hours through June 30, 2021.	Required
Annual school safety and school violence prevention training for all staff	September	9/15/2021	Annually	Must be completed by September 15th	Required
Tax Collectors Notice	September	9/15/2021	Annually	Publish second notice during month of September. No date specified in law	Recommended Best Practice

← See our website for tools to assist you

September SBO Calendar

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Task	Month	Due Date	Filing Requirement	Notes	Priority
File NYS Sales Tax Return for quarterly filers	September	9/20/2021	Quarterly	The filing requirement for sales tax is based on tax due and is either annual or 4 times per year. Due September 20th for the months of June, July and August if filing on a quarterly basis.	Required
Federal Grants - FS-10-F (Final Reports from last fiscal year) Due no later than 90 days for projects that ended June 30th	September	9/28/2021	Annually	For federal grants that ended June 30th.	Required
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	September	9/30/2021	Monthly		Recommended Best Practice
Budget Status Reports to Board of Education including revenue and appropriation status reports	September	9/30/2021	Monthly	Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly in the event that budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included as necessary.	Required
Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy	September	9/30/2021	Monthly		Recommended Best Practice
Document summer special education \$4408 transportation expenses and record in Special Aid Fund F5511 and F5541. Submit to SED supplemental transportation verification form for costs over \$6,500.	September	9/30/2021	Annually		Recommended Best Practice


September SBO Calendar

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Task	Month	Due Date	Filing Requirement	Notes	Priority
Federal and State Cafeteria Reimbursement Form	September	9/30/2021	Monthly		Recommended Best Practice
Monthly Profit/Loss Statements for Food Service	September	9/30/2021	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Nonresident Tuition Rates - review placements and billing options	September	9/30/2021	Annually		Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	September	9/30/2021	Monthly	ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month.	Recommended Best Practice
Pesticide Notification – Notify District Staff and Parents of non-exempt pesticide applications	September	9/30/2021	Quarterly	Transmit policy, district contact information and form to request inclusion on list of individuals to be notified 48 hours in advance of toxic pesticide applications to parents and district staff. Notification required after close of summer session, after winter break, after spring break and after the end of each school year. Notification not required for use of pesticides exempt from reporting requirements.	Recommended Best Practice
Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid	September	9/30/2021	Monthly		Recommended Best Practice
Prepare response to auditor's management letter (as applicable)	September	9/30/2021	Annually	For Independent Auditors Report due 10/15/2021	Recommended Best Practice
Review BOCES invoices for appropriate services and charges	September	9/30/2021	Monthly		Recommended Best Practice
State and Federal Projects - review for expenditures and revenues. Submit FS-25's request for funds to Grants Finance	September	9/30/2021	Monthly	This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested	Recommended Best Practice
Treasurer's Report	September	9/30/2021	Monthly	Report on prior month's activities	Required

If Issued Debt in 20-21 Must Complete SA-132 and/or SA-135

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NEW YORK STATE EDUCATION DEPARTMENT Index A-Z | Calendar

About NYSED Program Offices News Room Business Portal Finance & Business Policy & Guidance

State Aid

NYSED / State Aid / Building Information / Required Submission of Borrowing Information for Statewide Average Interest Rate Calculation

Important: Please Note the Following Regarding Required Submission of SA-132 (Bonds & Refunding Bonds) and SA-135 (BANS) borrowing forms for Statewide Average Interest Rate Calculation

Pursuant to New York State Education Law 3602 subdivision 6., districts must submit SA-132 and SA-135 forms for ALL district Bond and BAN borrowings. These forms continue to be required even though most building aid is now based on assumed amortization.

SA-132 (Bond & Refunding Bond) and SA-135 (BAN) forms for borrowing with issue dates between July 1, 2020 and June 30, 2021, needed for the computation of the Statewide Average Interest Rate, are due no later than September 1, 2021 pursuant to Education Law 3602 subdivision 6. Statute requires districts to provide this information and it is critical to the calculation of a valid statewide average interest rate.

SA-132 forms must be submitted for Refunding Bonds and Energy Performance Contracts (EPC) as they are included in the Statewide Interest Rate Calculation.

In addition, Refunding Bonds are required to be on file as part of the review and approval process for Interest Rate Reduction waiver applications.

Finally, SED requires borrowing information to be submitted in order to have a complete borrowing history. This helps us to better identify and solve district problems or issues.

See links below for SA-132 and SA-135 forms available on the State Aid website:

SA-132 Amortization Schedule for Building Bond Issues or Capital Notes
[SA-132 Fill In and Print Form](#) (📎 351 KB)

SA-135 Bond Anticipation Note (BAN) Schedule
[SA-135 Fill In and Print Form](#) (📎 319 KB)

[Reset Form](#)[Print Form](#)

THE STATE EDUCATION DEPARTMENT

State Aid Office
89 Washington Avenue
Room 507 West Hall, Education Building
Albany, New York 12234
Email form to: buildingforms@nysed.gov

SA-132

For Bonds or Capital Notes

AMORTIZATION SCHEDULE FOR BUILDING BOND ISSUES OR CAPITAL NOTES SA-132 (Revised 3/17)

GENERAL INSTRUCTIONS: Complete this schedule for each new bond issue or capital note sold during the current school year. File one completed copy with the State Aid Unit upon receipt of the capital note or bond money. This form continues to be required even though most building aid is now based on assumed amortization. The form for borrowings with an issue date falling between 7/1/0X-6/30/0Y must be submitted to SED by 9/1/0Y. **REPORT BOND ANTICIPATION NOTE ISSUE ON FORM SA-135.**

Total of all the principal
payments per
amortization schedule

School District Name: _____ BEDS Code: _____

Total Amt. of Bond Issue: _____

Total Amt. of Voter/Board Bond Authorization: _____

Bond Sold Date: _____

Voter Authorization Date: _____

Bond Dated: _____

Board Authorization Date: _____

Date voter/board
authorized

Check appropriate box(s) if applicable:Build American Bond (BAB): ☐Energy Performance Contract (EPC): ☐DASNY Rate (Financed through DASNY): ☐Refunding Bond: ☐

Rate of Interest: _____ % Length of Schedule: _____ yrs. Date Bond Money Received: _____

Accrued Interest: _____

Premium: _____

Amount and Issue Date of each Bond Anticipation Note or BAN redeemed into this Bond.**Note:** If more than one BAN, submit an attachment listing the BANS and corresponding issue dates.

Amount: _____

Date Issued: _____

If more than one, type "BAN list
attached" and provide detail

List below each project separately and identify each project by name and code number (seven digits from SA-4)

Project Name	Project Number	Project Name	Project Number

Need to know the split
between projects!

What is premium on bonds payable?

Premium on bonds payable (or bond premium) occurs when [bonds payable](#) are issued for an amount greater than their face or maturity amount. This is caused by the bonds having a [stated interest rate](#) that is higher than the market interest rate for similar bonds.

To illustrate the premium on bonds payable, let's assume that a corporation prepares to issue bonds with a maturity amount of \$10,000,000 and a stated interest rate of 6%. However, when the 6% bonds are actually sold, the market interest rate is 5.9%. Since the bonds will be paying investors more than the interest required by the market (\$600,000 instead of \$590,000 per year), the investors will pay more than \$10,000,000 for the bonds.

Accrued Interest and the Bond Market

When buying bonds in the secondary market, the buyer will have to pay accrued interest to the seller as part of the total purchase price. An investor that purchases a bond sometime between the last coupon payment and the next coupon payment will receive the full interest on the scheduled coupon payment date given that they will be the bondholder of record. However, since the buyer did not earn all of the interest accrued over this period, they must pay the bond seller the portion of the interest that the seller earned before selling the bond.

For Bond Anticipation Notes

Reset Form

THE STATE EDUCATION DEPARTMENT
State Aid Office
89 Washington Avenue
Room 507 West Hall, Education Building
Albany, New York 12234
Email form to: buildingforms@nysed.gov

Bond Anticipation Note Schedule

SA-135 (Revised 03/17)

GENERAL INSTRUCTIONS: One (1) completed copy of this form should be filed with the State Aid Office for each note which is directly related to an approved building project. This form should be completed EACH school year for EACH NOTE sold or renewed. This form continues to be required even though most building aid is now based on assumed amortization. The form for borrowings with an issue date falling between 7/1/0X-6/30/0Y must be submitted to SED by 9/1/0Y.

School District Name: _____ BEDS Code: _____

1. Original BAN Original BAN IssueAmount: \$1,000,000 Original BAN Issue Date: 7/2/19

Interest Rate: 1.0% Date of Voter Authorization: 5/20/19

2. BAN Renewals

	Amount	Issue Date	Interest Rate		Amount	Issue Date	Interest Rate
1st Renewal	<u>\$900,000</u>	<u>7/1/20</u>	<u>.9%</u>	2nd Renewal			
3rd Renewal				4th Renewal			

3. Enter the principal and/or interest from Budgetary Appropriations that were paid or anticipated being paid for the BAN instrument being completed (original BAN or a renewal BAN).

(Do not include accrued interest and/or premium payments received and do not include borrowed monies).

Principal Amount: \$100,000

Interest Amount: \$10,000

Date: 7/2/20 No. of Days if less than a full year: _____

4A. Amount of BAN to be Redeemed from Sale of Bonds: _____

4B. Bond Issue Amount that this BAN will be Redeemed into: _____ Date Bond Sold: _____

5. List below each project name and seven-digit number that are linked to this BAN

Project Name	Project No.	Project Name	Project No.

Example:
The original BAN issue amount was \$1,000,000 dated 7/2/19 with 1% interest rate.

On July 1, 2020, the district renewed the BAN for \$900,000 at .9%.

On July 2, 2020, the district paid principal of \$100,000 and interest of \$10,000.

Consult with Your Fiscal Advisor

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If you are new to preparing the SA-132 an/or SA-135, ask your fiscal advisor to complete the form for your district.

Do your own and compare the two or review theirs for reasonableness before having the Superintendent approve.



Interest Rate Reduction Waiver Under Form FB Tree in SAMS

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Interest Rate Reduction Waiver Application Form

For complete details on the Bond and Project data: [Explanation of Project and Bond Data](#).

For instructions on filling out the form, please see the SAMS Help file.

Reasons for Waiver Request:

1. Bond Issued as Non Callable
2. Already refinanced; additional advance refunding not permitted. Bond not currently callable until future date
3. Refunding this bond would not meet savings threshold in NYS Local Finance Law
4. District would exceed its constitutional debt limit as a result of refinancing

Prospective Project Waiver Application

Project Number		2019-20 Estimated Single Year Aid Impact	Estimated Total Aid Impact over Remaining Life of Project	Are you applying for a waiver for this project?
0001	007	-16164	-80821	Yes
0002	004	-871	-4355	Yes
0004	004	-2158	-10789	Yes
0006	007	-3180	-15899	Yes
0009	007	-6109	-30545	Yes
0010	004	-576	-2882	Yes
0017	005	-1393	-6964	Yes

Notes:

Grey boxes are pre-populated by SED.

SED will list all capital projects that are going to reach 10 years of being aided in the following year.

Plan ahead!

①

Interest Rate Reduction Waiver

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②

③

④

Project Number		Date of Bond Issue Currently Finance Project (Enter In MM/DD/YYYY Format)	Reason for Waiver Request	Call Date (Enter In MM/DD/YYYY Format)
0001	007	06/15/2010	Already Refinanced; Additional Advance Refunding Not Permitted [2]	07/24/2024
0002	004	06/15/2010	Already Refinanced; Additional Advance Refunding Not Permitted [2]	07/24/2024
0004	004	06/15/2010	Already Refinanced; Additional Advance Refunding Not Permitted [2]	07/24/2024
0006	007	06/15/2010	Already Refinanced; Additional Advance Refunding Not Permitted [2]	07/24/2024
0009	007	06/15/2010	Already Refinanced; Additional Advance Refunding Not Permitted [2]	07/24/2024
0010	004	06/15/2010	Already Refinanced; Additional Advance Refunding Not Permitted [2]	07/24/2024
0017	005	06/15/2010	Already Refinanced; Additional Advance Refunding Not Permitted [2]	07/24/2024

List original bond information unless bond has been refinanced

Allowable Reasons:

1. Bond Issued as Non-Callable
2. Already refinanced. Bond not currently callable until future date.
3. Refunding this bond would not meet savings threshold in NYS LFL.
4. District would exceed its constitutional debt limit as a result of refinancing.

If you select 2. in Column 3, then list when the bond is callable.

Interest Rate Reduction Waiver

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Project Number		Waiver Approved?
0001	007	Y
0002	004	Y
0004	004	Y
0006	007	Y
0009	007	Y
0010	004	Y
0017	005	Y

By December 1, 2021, SED needs to notify you if a project will have its interest rate revised for the 22-23 school year.

Summary Of Estimated Aid Impact

2019-20 Estimated Aid Impact: All Projects	2019-20 Estimated Aid Impact: Excluding Waived Projects	Estimated Aid Impact Over Remaining Life: All Projects	Estimated Aid Impact Over Remaining Life: Excluding Waived Projects
-30451	0	-152255	0

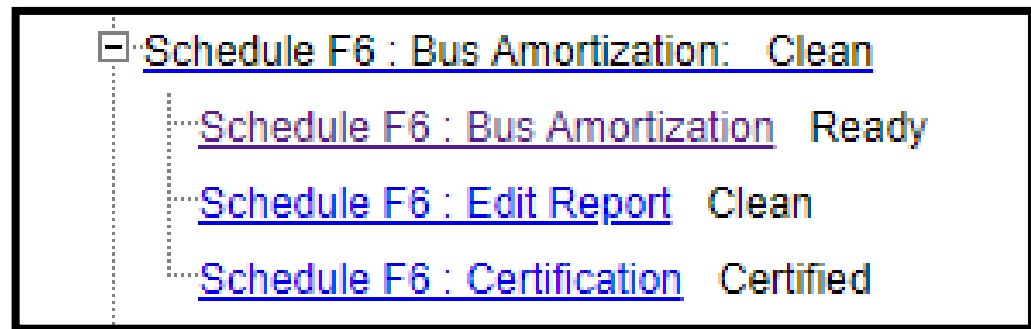


By refinancing this debt, in addition to the reduction in interest expense paid by the district, they also saved \$152,255 in Building Aid. This would have been reduced if they had not gotten the waiver based on the lower interest rates in the bond market in the 10th year since the project started. *Acknowledge this!*

Statewide Interest Rate Used to Aid Bus Capital Costs

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- Information on calculation is available:
 - ▣ [NYSED: State Aid Transportation: Statewide Interest Rate Calculation](#)
- Each district needs to report interest rate(s) for 2020-21 by September 1st on Schedule F6-Bus Amortization
 - ▣ In SAMS



Schedule F6: Bus Amortization

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Schedule F6: Bus Amortization

Only For New Borrowings Made Between 7/1/2019 and 6/30/2020

Note: This is an example of a claim form from last year...

Borrowing Amount	Date of Borrowing		1st Year 2019-20	2nd Year 2020-21	3rd Year 2021-22	4th Year 2022-23	5th Year 2023-24	6th Year 2024-25
599,220	08/01/2019	P =	599,220					
Int Rate:	2.500	I =	14,938					
		P =						
Int Rate:		I =						
		P =						
Int Rate:		I =						
		P =						
Int Rate:		I =						
		P =						
Int Rate:		I =						
		P =						
Int Rate:		I =						
		P =						
Int Rate:		I =						
		P =						
Int Rate:		I =						
599,220	Total Principal:		599,220	0	0	0	0	0

Note: P = Principal
I = Interest

In this example:
 Bus BAN outstanding is for \$599,220.
 The interest rate is 2.5%.
 BAN taken out 8/1/19, to mature 7/31/20.
 $\$599,220 \times .025 = \$14,980.50$.
 Note: Most banks use 360-day year, so $\$14,980.50 \times 359/360 = \$14,938$.

Transportation Aid from 20-21

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- In Spring 2021, SED had districts revise 19-20 Transportation claim forms:
 - ▣ For stand-by costs from May 8th-end of June 2020
 - ▣ For delivery of food/homework/etc. during Spring 2020
- For some districts this caused a reduction in Transportation Aid in 20-21
- Recommend checking that reduction is properly accounted for on June 30th, 2021

Check the GEN Output Report

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District Name: CSD
District Code:
Data as of: 08/05/2021 12:00 AM

State Aid: 2020-2021
Today's Date: 08/05/2021

GENERAL FORMULA AID OUTPUT REPORT (GEN)

[Glossary](#)

40A	<u>CALCULATED PAYMENTS THROUGH JUNE 2021</u>	(ENT 29 + ENT 38 + ENT 39A + ENT 39B)	17,923,314
40B	<u>TOTAL PAYMENTS THROUGH JUNE 2021</u>	(JUNE PAY CERT ENT 7)	17,923,314
41	<u>2020-21 GRAND TOTAL GENERAL AIDS</u>	(ENT 35, FROZEN 8/1/2021)	17,683,502
42	<u>BALANCE PAYMENTS DUE SEPTEMBER 2021</u>	(ENT 41 - ENT 40B)	0

-239,812

Liability (A631) should be recorded on June 30, 2021, to record the overpayment with a corresponding reduction in State Aid. State Aid is scheduled to be recouped from first 21-22 aid payments.

How Can You Prove It?

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Entity Name [REDACTED]
BEDS Code [REDACTED]
Claim Year 2020-2021 SET VALUES

SAMS
NEW YORK STATE EDUCATION DEPARTMENT
STATE AID MANAGEMENT SYSTEM

Welcome (School Entity User) CORE 08/05/2021 10:57 AM Home | Issue Reporting | Help | Logout

Entity Info | Forms | Claim Verifications | Activity Log **Reports**

NOTE: These are preliminary calculations for your information. The preliminary calculations will not be valid until you have entered and saved 2020-21 SAMS data needed for the calculation. Output report calculations on which actual aid payments are based will be available via the State Aid homepage.

Data Area:
Official

Select the Data Version Date

☐ Midnight Last Night
☒ Current Date/Time
☐ Snapshot:

< Select a Snapshot >

- < Select a Snapshot >
- May 15 2021 Database - 05/06/2021 10:32:11 AM - May 15 Database
- February 15 2021 Database - 02/10/2021 12:24:47 PM - Feb 15 Database
- December 28, 2020 STAC Update - 12/28/2020 10:50:29 AM - STAC Mailing
- December 1 January - June GEN Aid Payment Schedule - 12/01/2020 07:34:44 AM - Dec 1 Payment
- November 15 2019 Database - 11/12/2020 03:50:16 PM - Nov 15 Database

[General Formula Aid Output Report \(GEN\)](#)
07/01/2020 Official : Public

[Foundation Aid \(FOUNDATION\)](#)

May 15th database
is used to pay aid
through June 30th

[Print Form](#)

Data Area: Official

Data Timestamp: 05/06/2021 10:32:11.000000 AM

District Name:

State Aid: 2020-2021

District Code:

Today's Date: 08/05/2021

Data Area: Official

Data Timestamp: 08/05/2021 11:04:10.000124

GENERAL FORMULA AID OUTPUT REPORT (GEN)

As of
5/6/21:

[Glossary](#)

PART I: CALCULATED GENERAL AIDS SUMMARY

1	2020-21 FOUNDATION AID	(FA ENT 9)	16,526,241	16,526,241
2	2020-21 PUBLIC EXCESS COST AID SET-ASIDE	(PUB ENT 12)	4,594,435	4,594,435
3	2020-21 DEDUCT FOR LOCAL SHARE OF EDUCATION COSTS FOR CERTAIN STUDENTS	(ENT 74)	14,572	14,572
4	2020-21 NET CURRENT YEAR AID	(ENT 1 - ENT 2 - ENT 3)	11,917,234	11,917,234
5	2020-21 HIGH TAX AID	(SA1314)	0	0
6	2020-21 REORGANIZATION INCENTIVE OPERATING AID	(ENT 82)	0	0
7A	2020-21 REGULAR BUILDING AID EXCLUDING NYC	(BLD ENT 36 + BLD10 ENT 40 + BLD3 ENT 48 + BLD4 ENT 28 + BLD ENT 48 + BLD10 ENT 52 + BCS ENT 11)	2,573,112	2,573,112
7B	2020-21 TOTAL NYC BUILDING AID	(SBA ENT 34)	0	0
8	2020-21 REGULAR REORGANIZATION INCENTIVE BUILDING AID	(BLD ENT 43 + BLD10 ENT 48 + BLD3 ENT 58 + BLD4 ENT 38)	364,700	364,700
9A	2020-21 TOTAL BUILDING AID PROSPECTIVE, PAYABLE JULY 2020	(SBA ENT 5A)	0	0
9B	2020-21 TOTAL BUILDING AID NYC, PAYABLE JULY 2020	(2019 SBA ENT 36)	0	0
10	2020-21 NATIVE AMERICAN BUILDING AID	(BLD ENT 44 + BLD10 ENT 49 + BLD3 ENT 59 + BLD4 ENT 39)	0	0
11	2020-21 TRANSPORTATION AID	(TRA ENT 174)	3,232,872	2,993,060

Difference is
(\$239,812)

Supplemental Schedules 31-34

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Entity Info | Forms | Claim Verifications | Activity Log | Reports |

Expand All | Collapse All

[-] Core Forms

+ [Form A and Schedules: Clean](#)

+ [180 Days Calendar: Certified](#)

+ [Form FB : Building And Misc.: Clean](#)

+ [Form FT : Transportation: Clean](#)

+ [Form BP : Bus Purchase:](#)

+ [ST-3 Forms and Schedules \(Financial\): Clean](#)

+ [RSU Forms and Schedules: Clean](#)

[-] [CPSE Administrative Forms and Schedules: Clean](#)

[SS-31 Administrative Salary and Employee Benefits](#) Ready

[SS-32 CPSE Administrative Purchased Services](#) Ready

[SS-33 CPSE Administrative Equipment Services](#) Ready

[SS-34 Summary of CPSE Operations](#) Saved

[CPSE Administrative Edit Report](#) Clean

[CPSE Administrative Certification](#) Certified

+ [Schedule F6 : Bus Amortization: Clean](#)

+ [Administrative Compensation Information: Clean](#)

+ [Property Tax Report Card: Clean](#)

+ [NYSED Only Form Set:](#)

Does your district have a Committee on Preschool Special Education?

If so, it is important to report the costs in SAMS.

Counties are responsible for the cost of evaluation of children under age 5.

You can invoice your county for the cost per student up to an annual maximum/per student rate.

Looks like a lot of schedules but normally can be done in less than an hour.

CPSE Billing Process

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End of
Year 1

(Really in Year 2)

- Costs reported on the SS31-SS34 in the ST-3

Year 3

(As wait for ST-3
Revisions)

- STAC Unit reviews claim and calculates amount which can be billed back to county

Year 3

- District files claim with county and records payment in A2703 – Refund of Prior Year's Expense

Completing SS-31

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List all staff involved in CPSE process

Sections for Professional and Non-Professionals

Include CPSE share of salary and benefits for each

Not sure of Job Codes? Check out the Help Function

Supplemental Schedule SS-31

Committee on Preschool Special Education Administrative Salary and Employee Benefits For Professional and Nonprofessional Staff

	Account	DP Code 41	Amount School Year (Actual)
I. Professional Data			
A. Professional #1-Title CPSE CHAIRPERSON			
Job Code		1	512
Annual Salary		2	114,399
District FTE		3	1.00
Percentage of Time Spent on CPSE Administrative Activities		4	10.00
CPSE Salary Cost (Annual Salary x CPSE % of Time)		5	11,440
Employee Benefits for CPSE Administrative Activities		6	2,697
B. Professional #2-Title CPSE EVALUATION COORDINATOR			
Job Code		7	517
Annual Salary		8	30,000
District FTE		9	1.00
Percentage of Time Spent on CPSE Administrative Activities		10	70.00
CPSE Salary Cost (Annual Salary x CPSE % of Time)		11	21,000
Employee Benefits for CPSE Administrative Activities		12	8,509

Notice how FTE and percentages are filled in

POSITION TITLE
CPSE Chairperson
Supervisor – Related Services
School Principal
Assistant Principal
Education Department Head
Coordinator
Supervising Teacher
Assistant Coordinator

POSITION TITLE
Secretary / Clerk
Bookkeeper
Records Technician / Specialist
Billing/Resource Person
Program Research/Evaluation
Other Program Administration Staff

Completing SS-32

24

Include any purchased services purchased for CPSE program:

Supplemental Schedule SS-32 Committee on Preschool Special Education Administrative Purchased Services			
	Account	DP Code 42	Amount School Year (Actual)
Purchased Service #1			
Description of Service			
<input type="text"/>			
<input type="text"/>			
<input type="text"/>			
Service Code (See Help For This Item)		1	<input type="text"/>
Dollar Amount		2	<input type="text"/>

Completing SS-33

25

Include any equipment (whether used in full by program or not) purchased for the CPSE program:

Supplemental Schedule SS-33 Committee on Preschool Special Education Administrative Equipment			
	Account	DP Code 43	Amount School Year (Actual)
Equipment Item #1			
Description of Equipment			
Total Cost of Equipment		1	
Percentage of CPSE Administrative Use		2	
CPSE Cost (Total Cost x % of CPSE Administrative Use)		3	0

Completing SS-34

26

Complete the number of CPSE referrals – whether child was classified or not:

Supplemental Schedule SS-34 Committee on Preschool Special Education Summary of Operations			
	Account	DP Code 44	Amount School Year (Actual)
Total Number of CPSE Referrals-Whether or Not Classified		1	100
Salaries and FTE of CPSE Personnel			
Professional Personnel			
Total CPSE Salary Cost		2	32,440
Total Employee Benefits for CPSE Administrative Activities		3	11,206
Non-Professional Personnel			
Total CPSE Salary Cost		4	30,595
Total Employee Benefits for CPSE Administrative Activities		5	14,670
Total CPSE Salaries and Fringe Benefits		6	88,911
Other CPSE Costs			
Purchased Services (Including Parent or Parent Member Expenses)		7	0
Supplies and Materials		8	
Travel		9	
Indirect Costs		10	
Equipment		11	0
Total Other CPSE Costs		12	0
Total All CPSE Costs		13	88,911

Total of costs will
summarize from
SS31-SS33

CPSE Admin –DQDAD STAC Screen

27

DQDAD

Date 02/15/18
Time 02:21

New York State Education Department

Go to
Menu

System to Track and Account for Children (STAC) and Medicaid Unit
STATEMENT OF CPSE ADMINISTRATIVE COSTS INCURRED
UNDER SECTION 4410 OF THE EDUCATION LAW

School Year District
 CSD

Choose One ☐ 1 Year selected ☒ Year selected and prior 2 years

	2013-14	% change	2014-15	% change	2015-16
<u>CPSE Costs Reported</u>	0	0	0	999+	107,496
<u>CPSE Costs Approved by SED</u>	0	0	0	999+	211,914
<u>Total Outstanding Approved CPSE Costs*</u>	0	0	0	999+	107,496
<u>Total Number of Students Approved on STAC</u>	0			999+	366

*This is CPSE Costs Reported or Approved by SED, whichever is lower.

CPSE costs based on data from SS31-SS34

Total CPSE Costs Approved by SED = Maximum

Invoice this amount

16/17 claimed 18/19
17/18 claimed 19/20
18/19 claimed 20/21
19/20 will be claimed in 21/22

Maximum rate has been \$602/child



28

Digging Into the ST-3

Key Areas that A SBO May Want to Review

What Goes Where?

Accounting 101

29

- ☐ ST-3 Forms and Schedules (Financial):
 - ☐ A. General Fund Menu:
 - ☐ B. Special Aid Menu:
 - ☐ C. School Food Service Menu:
 - ☐ E. Public Library Menu:
 - ☐ F. Debt Service Menu:
 - ☐ G. Capital Funds Menu:
 - ☐ H. Custodial Fund Menu:
 - ☐ I. Permanent Fund Menu:
 - ☐ J. Misc Special Revenue Fund Menu:
 - ☐ K. Private Purpose Trust Menu:

Import Information from Accounting Software

30

Entity Name BEDS Code Claim Year

SAMS
NEW YORK STATE EDUCATION DEPARTMENT
STATE AID MANAGEMENT SYSTEM

Welcome (School Entity User) CORE 08/09/2021 08:25 AM Home | Issue Reporting | Help | Logout

Entity Info | **Forms** | Claim Verifications | Activity Log | Reports |

Official Data
Revision Data
Sandbox Data
Import Form Data
Electronic File Import

Selected Claim Year is now: 2021-2022

Electronic File Import

Follow these steps to import a form data file:

1. Select a **Data Area** to import your file to.
2. Click the **Browse** button to browse your computer and select a file, or type the path to the file in the box below (e.g. C:\example.txt).
3. Click the **Import** button.

The results of the import process will be displayed below.

After importing you will be able to review, revise and complete the edit process before Certifying and Submitting.

No file chosen

State Aid Homepage | Contact Us VER 1.8.48



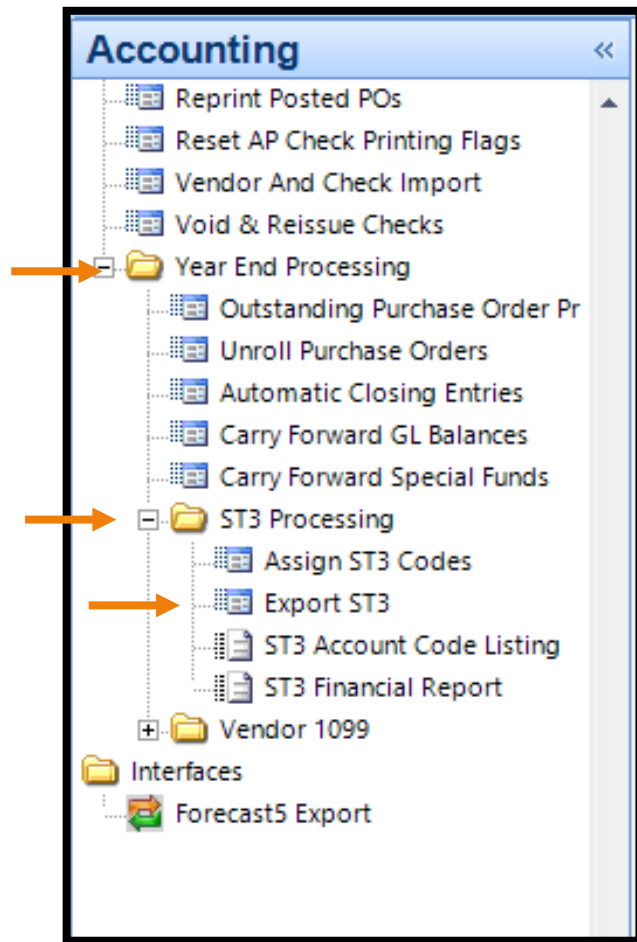
Your Treasurer can import the general ledger from your accounting software, e.g., nVision, WinCap, into the ST-3

Saves a lot of time!

Will bring in the Balance Sheets and the Revenues and Expenditures for the current year

nVision Screens – Export Routine

31



A DISTRICT - Export ST3 Codes

Export ST3 Codes
Please fill in Selection Criteria and press <Ok> to export ST3 Codes data to a file.

Selection Criteria

Previous Fiscal Year: 07/01/2020 - 06/30/2021

Fund

A
C
CM
F
H
K
L

☐ Select All

District SED Code:

File Path: C:\Temp

File Name: FMFY0621.ASC

Sch A3 – General Fund Revenues

32

Schedule A3 - General Fund Revenues

ST3 - Annual Financial Report	Account		2019-20 School Year from SED File	2020-21 School Year (Actual) DP #48	2021-22 School Year (Projected) DP #48
REAL PROPERTY TAX ITEMS					
Real Property Taxes (Excludes STAR Revenue)	A1001	1	28,548,493		
OTHER TAX ITEMS					
Appropriation of Planned Balance	A1040	2			
Appropriation of Special Taxes (Suffolk Co)	A1041	3			
Federal Payments in Lieu of Taxes	A1080	4			
Other Payments in Lieu of Taxes	A1081	5			
Wind Power Payments In Lieu of Taxes (PILOTS)-	A1083	6			
School Tax Relief Reimbursement	A1085	7	3,084,209	0	
Interest and Penalties on Real Property Taxes	A1090	8	47,011		
Total Other Tax Items	AT1099	9	3,131,220	0	0
NONPROPERTY TAXES					
Tax on Consumer Utility Bills	A1111	10			
Nonproperty Tax Distribution by Counties	A1120	11			
Gross Receipts Tax	A1130	12			
Total Nonproperty Taxes	AT1199	13	0	0	0
CHARGES FOR SERVICES					
Day School Tuition-Resident Nonveteran Postgrad Tuition (from Individuals)	A1310	14			
Other Day School Tuition (from Individuals)	A1311	15			
Continuing Education Tuition (from Individuals)	A1315	16	28,562		
Summer School Tuition (from Individuals)	A1320	17			
Textbook Charges (from Individuals)	A1330	18	226		
Other Student Fee/Charges (from Individuals)	A1335	19	24,949		
Admissions (from Individuals)	A1410	20	13,595		
School Store Sales	A1450	21			
Other Charges - Services (from Individuals)	A1489	22			
Data Processing for Other Districts and Governments	A2228	23			
Day School Tuition - Other Districts in NYS	A2230	24	855,597		
Summer School Tuition - Other Districts in NYS	A2232	25			
Services Provided for BOCES Other Than Transportation	A2235	26			

20-21 Actual will pull in as part of the Import process

21-22 Projected will need to be manually entered

19-20 Actual is Pre-Populated Based on What Was Reported by 6/30/21 for 19-20

Sch A4c – General Fund Expenditures

33

Schedule A4c - General Fund Expenditures by Function and Object of Expense 327-463

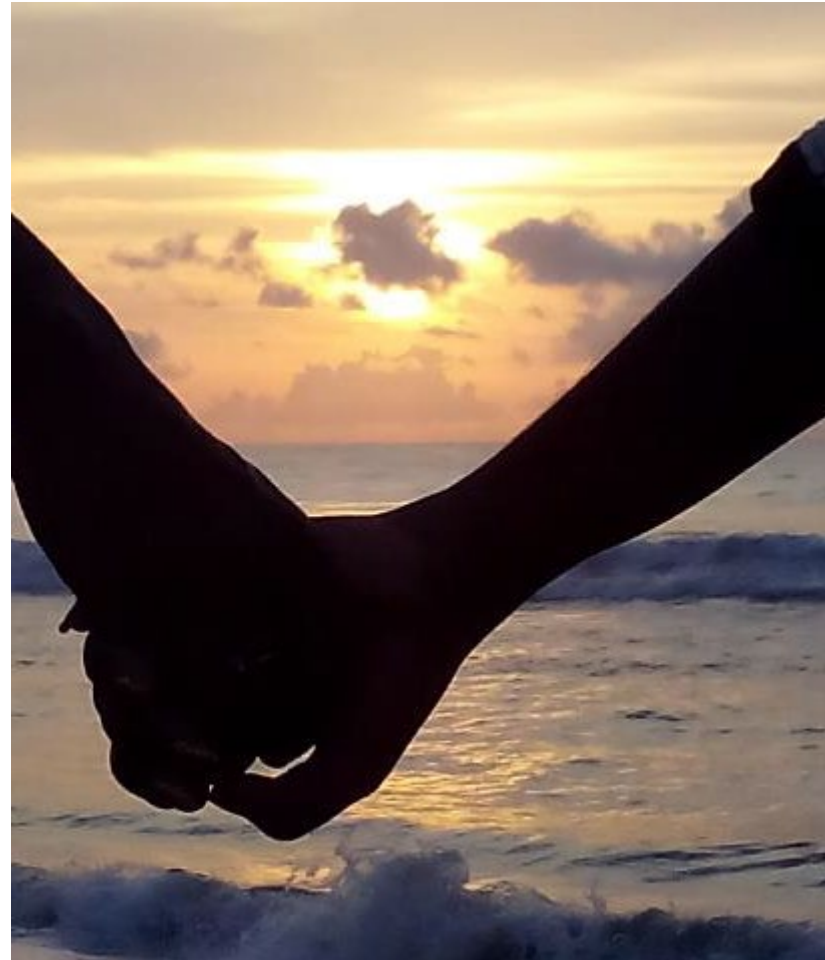


ST3 - Annual Financial Report		2019-20 School Year from SED File	2020-21 School Year (Actual) DP #49	2021-22 School Year (Projected) DP #49
PUPIL TRANSPORTATION				
District Transportation Services				
327. Instructional Salaries (Trans Supervisor Office)	A5510.15			
328. Noninstructional Salaries (Excl Trans Supv Office)	A5510.16	2,138,918		
329. Noninstructional Salaries (Trans Supervisor Office)	A5510.16	168,993		
330. Equipment	A5510.2			
331. Purchase of Buses	A5510.21			
332. Contractual and Other	A5510.4	153,478		
333. Materials and Supplies	A5510.45	340,873		
334. BOCES Bus Driver Training Services	A5510.49			
353. BOCES Bus Maintenance Services	A5510.49			
336. Total District Transportation Services	A5510.0	2,802,262	0	0
Garage Building				
337. Noninstructional Salaries	A5530.16	7,523		
338. Equipment	A5530.2			
339. Contractual and Other	A5530.4	66,631		
340. Materials and Supplies	A5530.45	4,285		
341. Total Garage Building	A5530.0	78,439	0	0
342. Contract Transportation	A5540.4	0		
343. Public Transportation	A5550.4			
344. Transportation from BOCES	A5581.49			
345. TOTAL PUPIL TRANSPORTATION	AT5599.0	2,880,701	0	0

Tips for SBOs on Reviewing the ST-3

34

- ❑ Good idea!
- ❑ Consistent between years?
- ❑ **Projected** vs. Budgeted
- ❑ Compare to Claim Forms
 - ▣ Example: Transportation costs reported here are edit checked against information reported in Form FT



Schedule G3- Capital Fund Expenditures

Other areas
to review

35

Schedule G3 - Capital Funds Expenditures by Project and by Control Account

				2019-20 School Year SED File (Prior)	2020-21 School Year DP Code 67 (Actual)
Account					
EXPENDITURES BY CONTROL ACCOUNT					
Security of Plant					
Noninstructional Salaries	H1622.16	1a			
Equipment	H1622.2	1b	57,792		
Contractual and Other	H1622.4	1c			
Materials and Supplies	H1622.45	1d			
BOCES Services	H1622.49	1e			
Employee Benefits	H1622.8	1f			
Total Security of Plant	H1622.0	1g	57,792	0	
Regular School-Furniture, Equipment, Textbooks	H2110.200	1			
Superintendent of Construction or Clerk of Works	H2110.201	2			
Buses	H5510.210	3	772,166		
Contractual and Other (Incl Architecture, Legal, Engineering, and Insurance)	H2110.240	4	86,710		
		5	not used		
Land	H1940.291	6			
Buildings	H1620.292	7			
General Construction (Including HVAC, Plumbing, Electric, Site Improvement, & Utility & Service)	H1620.293	8	95,222		
Maintenance of Plant	H1621.200	9			
TOTAL CAPITAL FUND EXPENDITURES	HT9900.0	10	1,011,890	0	
INTERFUND TRANSFERS					
Transfers to General Fund	H9901.9	11			
Transfers to Debt Service Fund	H9901.96	12			
TOTAL INTERFUND TRANSFERS	HT9951.0	13	0	0	
TOTAL EXPENDITURES AND INTERFUND TRANSFERS	HT9999.0	14	1,011,890	0	

We report by
function and
object of
expenditure at
the top of
Schedule G3

Sch G3 – Capital Fund Expenditures

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But Schedule G3 is also a Building Aid claim form for Capital Outlay Exception Aid projects:

- Projects <\$100,001
- Approved Small City Waiver projects
- Approved Emergency Projects

All remaining aidable projects should be reported here →

EXPENDITURES BY PROJECT		H522 Current Funds (Bud Apps, EXCEL Other & Cap Res)	H524 Obligations (Bonds, BANS, Cap Notes)	Total Project (H522 + H524)	
15.	Buses			0	
16.	Non-aidable Projects				
17.	Installment Purchase Contracts				
CAPITAL OUTLAY EXCEPTION AID (LINES 18-29)					
Project < \$100,001 for Capital Outlay Exception Aid		Proj #			
18.				0	
Approved Small City Waiver for Capital Outlay Exception Aid					
19.				0	
Approved Emergency Projects for Capital Outlay Exception Aid					
20.				0	
21.				0	
22.				0	
23.				0	
24.				0	
25.				0	
26.				0	
27.				0	
28.				0	
29.				0	
Other Projects		Project No	H522 Current Funds (Bud Apps, EXCEL Other & Cap Res)	H524 Obligations (Bonds, BANS, Cap Notes)	Total Project
30.					0
31.					0
32.					0
33.					0
34.					0
35.					0

← All non-aidable projects should be reported here

Assigned					
Assigned Appropriated Fund Balance	A914	100	780,000		
Assigned Unappropriated Fund Balance (Includes Encumbrances which are NOT reported in Committed and Restricted Fund Balance - click here for help)	A915	101	435,464		
Total Assigned Fund Balance	AT094	102	1,215,464	0	
Unassigned					
Reserve for Tax Reduction	A916	103			
Unassigned Fund Balance	A917	104	2,176,725		
Total Unassigned Fund Balance	AT096	105	2,176,725	0	
TOTAL FUND BALANCE	AT095	106	9,225,057	0	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	AT099	107	12,967,476	0	
Calculation for Real Property Tax Law Section 1318:					
Unexpended Surplus*					
Committed + Assigned Unappropriated + Unassigned Fund Balance	AT0991	108	2,612,189	0	
Encumbrances Included In Committed and Assigned Fund Balance	AT0992	109	435,464		
Reserve for Insurance Recovery	AT0993	110			
Total Unexpended Surplus Funds (Line 108 - 109 - 110)*	AT0994	111	2,176,725	0	
Voter Approved May Budget (not including Separate Propositions)		112	60,993,612		
Total Unexpended Surplus Funds divided by Voter Approved May Budget (not including Separate Propositions) (line 111/112) - Percentage		113	4.1061	0.0000	
Total Unexpended Surplus Funds in excess of 4% limit		114	0	0	
Miscellaneous Additional Information:					
Assigned Appropriated Fund Balance from Line 100	A914	115	780,000	0	
Total Unexpended Surplus Funds PLUS Assigned Appropriated Fund Balance (A914 + AT0994)		116	2,956,725	0	

General
Fund -
Balance
Sheet

Should be in
both places

Check this!

What Else is New?

GASB #84

38

Other Liabilities (Specify)					
<input type="text"/>		A688	53	<input type="text"/>	<input type="text"/>
Overpayments		A690	54	<input type="text"/>	<input type="text"/>
Consolidated Payroll		A710	55		<input type="text"/>
Individual Retirement Account		A716	56		
Deferred Compensation		A717	57		
State Retirement		A718	58		
Disability Insurance		A719	59		
Group Insurance		A720	60		
NYS Income Tax		A721	61		
Federal Income Tax		A722	62		
Income Executions		A723	63		
Association and Union Dues		A724	64		
US Savings Bonds		A725	65		
Social Security Tax		A726	66		
Teachers Retirement Loan		A727	67		
NYC Income Tax		A728	68		
Employee Annuities		A729	69		
Guaranty and Bid Deposits		A730	70		
Student Deposits		A738	71		
Total Liabilities		AT065	72	<input type="text" value="3,742,419"/>	<input type="text" value="0"/>
Deferred Inflows Of Resources					
Deferred Inflows Of Resources		A691	73	<input type="text"/>	<input type="text"/>

← Payroll Liabilities - All used to be in Trust and Agency Fund

Also, Miscellaneous Special Revenue Fund

Custodial Fund vs. Agency Fund

Fund Balance adjustments for Private Purpose Trust Funds

Federal Aid – CARES, CRRSA, ARPA

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FEDERAL AID					
Federally Affected Areas Operating Aid	A4107	114			
Federally Affected Areas - Students with Disabilities	A4108	115			
CARES Act Education Stabilization Fund	A4286	116			
OSC Guidance on CARES Act Revenues					
Other Federal Aid (Specify)	A4289	117			
Medicaid Assistance-School Age-School Year Programs	A4601	118	91,221		
Emergency Disaster Assistance (FEMA)	A4960	119			
Total Federal Aid	AT4999	120	91,221	0	0

GENERAL
FUND –
CARES ACT

SPECIAL
AID FUND –
CRRSA
AND ARPA

Federal Aid					
NCLB Title I Migrant Education	F4110	18			
NCLB Title I Basic Grant (EXCLUDE ARRA)	F4126	19	152,470		
NCLB Title V Innovative Program Strategies	F4128	20			
NCLB Title IV Safe and Drug Free Schools	F4129	21			
Individuals with Disabilities Education Act (IDEA) (EXCLUDE ARRA)	F4256	22	719,094		
Vocational Education	F4277	23			
Other Federal Aid (Specify)(Including RTTT)	F4289	24	68,155		
Medicaid Assistance	F4601	25			
Workforce Innovation and Opportunity Act (WIOA)	F4791	26			
Total Federal Aid	FT4999	27	939,719	0	0

Summary



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□ Claim forms and ST-3 goals:

□ **Accurate**

- Agrees to annual audit
- ST-3 information agrees with Claim Forms information
- Projected Amounts for 21-22 used will generate reasonable projections of 22-23 State Aid

□ **Timely**

- Due September 2, 2021
 - Dunning letters start the next week
 - Need to give SED time to review and clean forms
 - Revisions can be made if audit not finalized – no need to wait
- **October 15, 2021 – give them good information so 22-23 Executive Budget is the best it can be!**

Questions?

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State Aid and Financial Planning Service

Questar III BOCES
10 Empire State Boulevard
Castleton, NY 12033

518-477-2635

Option 1 (SAP)

<http://sap.questar.org>

twitter.com/qiisap - @qiisap



Upcoming dates:

Wednesday:

9/22/21, 10/20/21, 11/17/21,
12/15/21, 1/19/22, 2/16/22, 3/23/22,
4/20/22, 5/18/22, 6/22/22